

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.215 Documentation of Tax-free Sales of Fuel Made by Licensed Receivers</b>
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**TITLE 86: REVENUE**

**PART 500  
Motor Fuel Tax**

<b>Section 500.215</b>	<b>Documentation of Tax-free Sales of Fuel Made by Licensed Receivers</b>
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- a) Exemption for importation of aviation fuels and kerosene at qualified airports or by facilities owned or leased by qualified holders of Certificates of Public Convenience and Necessity or foreign air carrier permits (see Section 500.202 for a description of such persons). The seller shall make a specific notation on the invoice regarding the nature of the exemption. In addition, he shall retain the invoice date and number, name of carrier, bill of lading/manifest number, name of purchaser, Illinois origin, Illinois destination and invoiced gallons.
  
- b) Exemption for importation of diesel fuel by qualified rail carriers (see Section 500.202 for a description of such persons). The seller shall make a specific notation on the invoice regarding the nature of the exemption. In addition, he shall retain the invoice date and number, name of carrier, bill of lading/manifest number, name of purchaser, Illinois origin, Illinois destination and invoiced gallons. A specific notation regarding the nature of the exemption shall be made on the invoice.
  
- c) Receivers making sales of fuel which are delivered to points outside of Illinois. A specific notation regarding the nature of the exemption shall be made on the invoice. In addition, the seller shall retain the invoice date and number, name of carrier, bill of lading/manifest number, name of purchaser, Illinois origin, destination and invoiced gallons.
  
- d) Sales of fuel made to other licensed receivers in Illinois. A specific notation shall be made on the invoice regarding the nature of the exemption. In addition, the seller shall retain the invoice date and number, name of carrier, bill of lading/manifest number, name of purchaser, Illinois origin, Illinois destination, purchaser's license number and invoiced gallons.
  
- e) Receivers making sales of diesel fuel consumed or used in the operation of ships, barges, or vessels, that are used primarily in or for the transportation of property in interstate commerce for hire on rivers bordering on this State, if the diesel fuel is delivered by a licensed receiver to the purchaser's barge, ship, or vessel while it is afloat upon that bordering river (see Section 500.202 for a description of such receivers). A specific notation shall be made on the invoice regarding the nature of the exemption. In addition, the seller shall retain the invoice date and number, name of carrier, bill of lading/manifest number, name of purchaser, Illinois origin, destination and invoiced gallons.

(**Source:** Amended at 22 Ill. Reg. 2253, effective January 9, 1998)